

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:) Case No. 19-24274-GLT
Kristal C. Owens, f/k/a) Chapter 11
Kristal C. Owens-Gayle,) Related Doc. 237
Debtor.) Document No.

**DECLARATION OF DONALD R. CALAIARO FOR CALAIARO VALENCIK
AS COUNSEL FOR THE DEBTOR RELATED TO THE PAYMENT OF 2019
FEDERAL TAX RETURNS**

Pursuant to 28 U.S.C. § 1746, I, Donald R. Calaiaro, hereby declare as follows:

1. I am the counsel for the Debtor, Kristal C. Owens, pursuant to a default order granting my employment entered on December 26, 2019.
2. On July 2, 2020, the United States of America, Internal Revenue Service ("IRS") filed proof of claim #16 asserting an unsecured, administrative priority tax claim in the amount of \$12,000.00 against the Debtor. The basis of this claim is the estimated federal income tax liability for 2019.
3. At the date the proof of claim was filed, the Debtor had not yet filed her 2019 tax returns with the IRS.
4. On August 26, 2020, TSC Enterprise, LLC, the court-approved accountant for the Debtor, confirmed that the Debtor's federal income tax return for 2019 was electronically filed and accepted by the IRS.
5. The tax return showed a tax liability of \$7,172, which is the principal liability owed and estimated tax penalty, but not any interest or failure to pay penalty.
6. On September 4, 2020, I received at my office two checks and a money order from the Debtor in the total amount of \$7,172.00 made payable to the IRS to pay the 2019 tax liability.

7. The same day, my office mailed the checks and money order to the IRS for payment and processing.

8. The payments sent on September 4, 2020 represent the payment of the principal liability and estimated tax penalty.

9. Any interest or failure to pay penalty related to 2019 federal income tax liability has not been paid due to not being calculated at the time the payment was made.

10. I, Donald R. Calaiaro, declare under penalty of perjury that the foregoing is true and correct.

Dated: September 8, 2020

/s/ Donald R. Calaiaro
Donald R. Calaiaro, Esquire
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